

March 18, 1976

put in an amendment was for a deficiency appropriation for this fiscal year. What we are talking about now, this fiscal year '76-77. Now, does that answer your question?

SENATOR MARVEL: Yes, except that I think that somebody somplace along the line, the tax commissioner was threatening to lay off people if we didn't put in this amendment the other day. I think that sometime it would be nice to have a justification. I think that the tax commissioner ought to justify this request and I thought that we had given it a rather thorough hearing, but someplace along the line I fail to understand the need for two appropriations.

SENATOR CARSTEN: Mr. President, Senator Marvel, I think that we are talking about two separate things, if my understanding is correct, and I am sure that it is. One is the deficiency and the next is for the next fiscal year.

SENATOR MARVEL: I guess that the thing that I don't really understand is that when the tax commissioner comes up and makes a request for money, why don't we have a thorough discussion on the whole problem instead of a partial problem. It is a little difficult and I don't know any-way out of this dilemma except to stand up and express myself. It is a little difficult to have constant budget hearings underneath the south balcony and I guess that is what we are confronted with.

SENATOR CARSTEN: Senator Marvel, I appreciate your position and I assumed that there had been a thorough discussion and an explanation. I am almost led to believe now that that was not entirely true. That is only my personal observation.

SENATOR MARVEL: The only thing that I can tell you Senator Carsten is that based upon the discussion that we had underneath the south balcony, based upon the request that the tax commissioner made personally we acceded to him. Now this is another request that I had not been apprised about, and I assumed that the hearing that we had underneath the balcony solved his problems.

PRESIDENT: Chair recognizes Senator Mahoney.

SENATOR MAHONEY: Yes, Senator Marvel, it did solve the problems for the deficit year that we are just coming up... the deficit for the past year. That was in LB883. But, now, if under the present appropriations and the shifting from the cash fund to the general fund they will have the same situation prevail and that is exactly what is trying to be prevented here. You know legislators, the appropriations committee does fine work, and they do look and check each agency and they do their very best. But, then the revenue committee in this legislature is a very important part of the whole process. It is the revenue committee that is supposed to come up with the dollars to pay the bills. The revenue committee doesn't all the time get that job done. We try our very best, and it is a tough committee, a very dry and dull committee but people get excited when we raise taxes. But, the only agency that we have that is the official arm of state government that can raise these taxes is the Department of Revenue. Just as the Internal Revenue for the Federal Congress and their committees on finance both in the